

**CONFERENCE COMMITTEE REPORT
DIGEST FOR ESB 389**

Citations Affected: None (noncode).

Synopsis: Property taxation. Provides a property tax exemption for the 1999 assessment date to a taxpayer in St. Joseph County that was eligible for the tax exemption but failed to file an exemption application for that assessment date. Provides that the city of South Bend may grant a property tax abatement deduction to a taxpayer that has fulfilled all expectations of the city concerning job creation or retention, capital investment, and other requirements imposed by the city, but is not eligible for the deduction because of a failure to comply with a requirement of the abatement statutes. (This conference committee report: (1) adds the provision concerning the 1999 property tax exemption; and (2) deletes the provisions concerning economic development project districts in South Bend and Fort Wayne.)

Effective: January 1, 1999 (retroactive); January 1, 2001 (retroactive).

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT:

Your Conference Committee appointed to confer with a like committee from the House upon Engrossed House Amendments to Engrossed Senate Bill No. 389 respectfully reports that said two committees have conferred and agreed as follows to wit:

that the Senate recede from its dissent from all House amendments and that the Senate now concur in all House amendments to the bill and that the bill be further amended as follows:

- 1 Delete the title and insert the following:
- 2 A BILL FOR AN ACT concerning taxation.
- 3 Page 1, delete lines 1 through 17, begin a new paragraph and insert:
- 4 "SECTION 1. [EFFECTIVE JANUARY 1, 1999 (RETROACTIVE)]
- 5 (a) As used in this SECTION, "assessment date" has the meaning
- 6 set forth in IC 6-1.1-1-2.
- 7 (b) As used in this SECTION, "qualifying city" means a city
- 8 having a population of more than ninety thousand (90,000) but less
- 9 than one hundred ten thousand (110,000).
- 10 (c) As used in this SECTION, "qualifying corporation" means a
- 11 nonprofit corporation that:
- 12 (1) provides services to:
- 13 (A) affiliated hospitals; and
- 14 (B) affiliated long term care, intermediate care, residential
- 15 care, and outpatient care facilities;
- 16 (2) on the 1999 assessment date, owned tangible real and
- 17 personal property located in a qualifying city;
- 18 (3) with respect to the 2000 assessment date, filed a property
- 19 tax exemption application under IC 6-1.1-11 and was granted
- 20 an exemption for tangible real and personal property:
- 21 (A) owned by the corporation; and
- 22 (B) located in the qualifying city referred to in subdivision

- 1 **(2); and**
 2 **(4) with respect to the 1999 assessment date, was denied a**
 3 **property tax exemption for tangible real and personal**
 4 **property:**
 5 **(A) owned by the corporation; and**
 6 **(B) located in the qualifying city referred to in subdivision**
 7 **(2);**
 8 **on the grounds that the corporation failed to file an exemption**
 9 **application for that assessment date.**
 10 **(d) Notwithstanding IC 6-1.1-11, the county auditor of a county**
 11 **in which tangible real and personal property owned by a qualifying**
 12 **corporation was located on the 1999 assessment date shall treat**
 13 **that property as exempt from property tax for that assessment**
 14 **date.**
 15 **(e) This SECTION expires January 1, 2002."**
 16 Delete pages 2 through 3.
 17 Page 4, delete lines 1 through 9.
 18 Renumber all SECTIONS consecutively.
 (Reference is to ESB 389 as reprinted March 27, 2001.)

Conference Committee Report
on
Engrossed Senate Bill 389

Signed by:

Senator Zakas
Chairperson

Representative Kromkowski

Senator Broden

Representative Espich

Senate Conferees

House Conferees